

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 31<sup>st</sup> December, 2018**

**No. 700**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 53/2018-State Tax**

**Dated: 9th October, 2018**

**NOTIFICATION**

In exercise of the powers conferred by section 164 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government hereby makes the following rules further to amend the Sikkim Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Sikkim Goods and Services Tax (Eleventh Amendment) Rules, 2018.  
(2) They shall be deemed to have come into force with effect from the 23rd October, 2017.
2. In the Sikkim Goods and Services Tax Rules, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be substituted and shall be deemed to have been substituted with effect from the 23rd October, 2017, namely:-

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of Sikkim, Department of Finance, Revenue & Expenditure, notification No. 48/2017-State Tax, dated the 18th October, 2017, published in the Gazette of Sikkim, or notification No. 40/2017-State Tax (Rate) dated the 23<sup>rd</sup> October, 2017, published in the Gazette of Sikkim, or notification No. 41/2017-Integrated Tax (Rate), dated the 23<sup>rd</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1321 (E), dated the 23<sup>rd</sup> October, 2017 or notification No. 78/2017-Customs dated the 13<sup>th</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13<sup>th</sup> October, 2017 or notification No. 79/2017-Customs, dated the 13<sup>th</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E) dated the 13th October, 2017.”

**Dipa Basnet**

**Secretary**

**Finance, Revenue & Expenditure Deptt.**

**FILE NO.GOS/CTD/2009-2010/16-1C (9)VOL-II**